

Board of Abatement Meeting Minutes

*Monday, May 14 at 6:30 pm and continued Monday, June 11, 2018 at 6:00 pm at the
Calais Town Offices*

Present: Denise Wheeler (Chair), John Brabant (Vice Chair), Rose Pelchuck (Member), Sharon Winn Fannon (Member), Clif Emmons (Member), Katie Lane-Karnas (Recording Secretary), Judy Copa, Judy Robert, Sandra Ferver, John McCullough, Wilson Hughes, Jan Ohlsson, Scott Bassage, Dillon Burns, Nel Emlen, Charlotte Hanna Bassage

Present 6/11/18: Denise Wheeler (Chair), John Brabant (Vice Chair), Rose Pelchuck (Member), Clif Emmons (Member), Katie Lane-Karnas (Recording Secretary), Judy Copa, Sandra Ferver, Judy Robert, John McCullough, Jan Ohlsson, Jim Barlow, Nel Emlen, Charlotte Hanna Bassage, Dillon Burns, Scott Bassage, Karen Burnor, Wilson Hughes

1. Call to Order: Denise Wheeler called the meeting to order at 6:32 pm.
2. Elect a Chair: Judy Robert nominated Denise Wheeler for Chair of the Board of Abatement and Wilson Hughes seconded; the motion passed unanimously.
3. Oaths of Office: The Chair passed around the Oath of Office form for members' signatures.
4. Abatement Request: The Board reviewed the current abatement request of David and Brenda Hawkins (1216 East Hill Road, East Calais, VT Parcel ID SPAN #211210) along with background and historical documentation gathered by the Town Clerk, Treasurer, and the Chair. The abatement request was submitted without a specific amount defined by the property owners, who requested abatement under the statutory criteria 32 V.S.A. 3802(11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement. The Hawkins' accountant failed to file the homestead declaration form at the time of the 2016 income tax filing; they have paid their 2017 taxes in full and on time.

The Board had abated a portion of the Hawkins' taxes in 2015 under the same statutory criteria. The Board, Town Clerk and Town Treasurer discussed the past request and the Board's action, the precedent, and whether the property owners' situation meets the exemption definition in statute. The Town Clerk has spoken with the daughter of the requestors, who did not have additional information to provide. The Board determined that more information is needed in order to understand the request and come to a decision, and set out steps needed to be completed and information to be submitted from the property owner:

What was the amount of the 2016 personal and business income? Who was the accountant for 2016, and were all avenues exhausted with that accountant? Did the accountant carry liability insurance? What would the income sensitivity amount for the Hawkins have been had they filed the homestead declaration? After receiving this information, the Chair will decide whether to invite a representative of the Hawkinses to the next meeting regarding the

abatement request. The Board discussed asking the requestors to provide evidence of completion of the 2018 taxes and homestead declaration filing to ensure this request does not arise again. They also discussed providing support to a claim of medical need.

5. Adjournment: The Board did not adjourn but will continue the meeting on 6/11/18 at 6 pm.
6. This item continues the 5/23 meeting on 6/11/2018: The Hawkins' daughter, Karen Burnor, was attending and sworn in under oath (because it was a quasi-judicial hearing). The Board and Karen reviewed a detailed handout of further research regarding the Hawkins' abatement request. The Town Attorney clarified that the Hawkins filed the 2016 HS-122 form on time, but their accountant did not file the Vermont taxes; a retrospect adjustment may be possible now that they have filed their return. He suggested contacting the Vermont taxpayer advocate and considered which exemption may be appropriate for this situation. The Chair shared potential social resources to support the Hawkins. The Board and Town Attorney discussed what qualifies as "a manifest error" in the phrase "a manifest error or an error of the listers." The Town Attorney summarized a possible course of action at this point for the Hawkins, which was made into a motion by the Board.
Nel Emlen motioned to deny the request for abatement under 24 V.S.A. 15356 (a)(6) because the Hawkins are not veterans and do not qualify for an exemption under that category. The motion includes a recommendation to the Hawkins to apply to the Vermont Department of Taxes perhaps through the Vermont Taxpayer Advocate for relief for late filing of their income tax return and potential qualifying for an income sensitivity adjustment to their 2017 property tax bill. The Board further suggests that if relief is not obtained through the Department of Taxes, the Hawkins may apply for abatement through one of the other abatement categories. Charlotte Hanna Bassage seconded; the motion passed unanimously.
7. Adjournment: Nel Emlen moved to adjourn at 6:33 pm; Scott Bassage seconded. The motion passed unanimously.

Date: 6/12/2018 Respectfully Submitted, Katie Lane-Karnas, Recording Secretary
Approved by the Board of Abatement at the 12/3/2018 meeting